

Statement of Compensation Required Pursuant to the Public Sector
Compensation Disclosure Act

Nova Scotia Community College

Year ended March 31, 2017



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INDEPENDENT AUDITORS' REPORT

To the President of the Nova Scotia Community College

We have audited the accompanying Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College for the year ended March, 31, 2017 and notes, comprising a summary of significant accounting policies and other explanatory information (together "the statement"). The statement has been prepared by management in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

Management's Responsibility for the Schedule

Management is responsible for the preparation of the statement in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010. This includes determining that the basis of accounting is an acceptable basis for the preparation of the statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on this statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the statement. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the statement, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation of the statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



Opinion

In our opinion, the Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act for the Nova Scotia Community College for the year ended March 31, 2017 is prepared, in all material respects, in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010.

Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the statement, which describes the basis of accounting. The statement is prepared to meet the requirement of the Public Sector Compensation Disclosure Act dated December 10, 2010. As a result, the statement may not be suitable for another purpose.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, slightly slanted style. Below the signature is a horizontal line that starts under the 'K' and ends under the 'P', with a small upward curve at the end.

Chartered Professional Accountants, Licensed Public Accountants
June 26, 2017
Halifax, Canada

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

Year ended March 31, 2017

Last	First Name	Amount
Ahmad	Abid	\$ 105,551
Alexander	Laurie	\$ 116,271
Allen	Kathleen	\$ 126,675
Arsenault	Audrey	\$ 105,551
Arsenault	Christina	\$ 107,154
Baillie	Stacey	\$ 126,782
Barnes	Douglas	\$ 105,551
Barrett	Glenda	\$ 107,579
Bate	James	\$ 105,551
Boyd	Lawrence	\$ 101,798
Boyle	Lisa	\$ 105,551
Brown	Craig	\$ 100,777
Brown	Steve	\$ 102,795
Bureaux	Don	\$ 329,155
Burgess	Cheryl	\$ 124,829
Burke	Anna	\$ 186,306
Bussey-Sare	Michelle	\$ 106,797
Butt	Arlene	\$ 111,077
Byrne	Janet	\$ 135,231
Cameron	Kevin	\$ 101,339
Campbell	Scott	\$ 106,693
Chapman	Michael	\$ 102,075
Clark	Bruce	\$ 104,506
Clark	Jason	\$ 124,383
Collins	Craig	\$ 124,835
Dakin	Duane	\$ 105,550
d'Entremont	Gerard	\$ 100,477
Dewey	Brian	\$ 105,551
Dewey	David	\$ 126,661
DiGiosia	Marco	\$ 103,839
Drapeau	Suzanne	\$ 100,482
Edwards	Laurie	\$ 105,626
Elliott	Gary	\$ 139,003
Facey	Dale	\$ 100,482
Farrell	James	\$ 106,841
Fisher	Connie	\$ 107,535
Foster	Monica	\$ 203,823
Fougère	Michelle	\$ 106,536
Fox	Carol	\$ 124,766

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2017

Last	First Name	Amount
Freckelton	David	\$ 124,835
Gerrior	Kevin	\$ 105,551
Gillis	Barbara	\$ 103,177
Goyetche	Christena	\$ 105,552
Grant	Beverley	\$ 100,482
Gunn	Tom	\$ 124,835
Hammond	Taralee	\$ 134,341
Herman	Blaine	\$ 100,419
Hubley	Bruce	\$ 105,456
Huskins-Townsend	Dawn	\$ 100,482
Huyer	Constance	\$ 100,482
Jardine	Donald	\$ 105,828
Jillings	Kevin (Kit)	\$ 115,481
Kanary	Lucy	\$ 131,246
Kelloway	Michael	\$ 105,378
Kelly	Carol-Anne	\$ 100,482
Kelly	Daniel	\$ 125,112
Kelly	Ronald	\$ 110,650
Kelly	Tina	\$ 106,969
Kennedy	Pamela	\$ 100,496
Kidney	Michael	\$ 117,986
Kingston	Dennis	\$ 104,807
Kirk	James	\$ 107,180
Krzywonos	Lech	\$ 121,966
Kucey	Michelle	\$ 105,551
Langille	Doug	\$ 100,702
Little	Paul	\$ 136,353
Lockington	Frank	\$ 122,476
MacDonald	Patricia	\$ 122,111
MacDougall	Graham	\$ 100,317
MacGillivray	Scott	\$ 100,288
MacIntosh-Dobson	Sonia	\$ 101,527
MacIntyre	Mark	\$ 100,389
MacKenzie	Gordon	\$ 104,568
MacKinnon	Vicki	\$ 105,546
MacLean	Catherine	\$ 200,817
MacLellan	Marlene	\$ 126,204

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act (Continued)

Year ended March 31, 2017

Last	First Name	Amount
MacLeod	Ian	\$ 129,990
MacNeil	Gordie	\$ 105,551
MacNeil	Roy	\$ 100,572
McCarron	Peter	\$ 101,265
McCormack	Donald	\$ 124,835
McKnight	Kelly	\$ 116,084
Merchant	Odette	\$ 100,482
Mockford	Lorraine	\$ 104,919
Moore	Andrew	\$ 105,533
Muzzerall	James	\$ 105,551
Nickerson	Lise	\$ 102,744
Ollerhead	Jocelyn	\$ 100,477
Oram	Lindsey	\$ 100,482
Orr	Katherine	\$ 116,084
Oxner	Andrew	\$ 100,476
Penfound	Rosalind	\$ 196,047
Pereira	Pramilla	\$ 105,551
Pothier	Mel	\$ 105,551
Provoe	Jill	\$ 113,908
Rodger	Anne	\$ 105,551
Rose	Anthony	\$ 105,551
Russell	Gregory	\$ 132,213
Sanford	Owen	\$ 103,668
Sanford	Susan	\$ 105,551
Saxena	Vivek	\$ 105,551
Sherman	Jadine	\$ 105,551
Smith	David (Jake)	\$ 101,626
Smith	John	\$ 100,482
Spares	Bruce	\$ 118,279
Spearns	Daniel	\$ 100,482
Specht	Janet	\$ 105,551
St-Amour	Wayne	\$ 136,353
Stewart	Andrea	\$ 116,084
Strubank	William	\$ 100,686
Taylor	Crystal	\$ 112,202
Taylor	Jeffery	\$ 113,728

Nova Scotia Community College

Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act
(Continued)

Year ended March 31, 2017

Last	First Name	Amount
Thompson	Mary	\$ 125,543
Tilley	Frederick	\$ 124,833
Toomey	Carolyn	\$ 105,551
van Vulpen	Deborah	\$ 105,704
Walker	Anne	\$ 100,482
Webster	Timothy	\$ 105,551
Wilms	Karla	\$ 105,551
Withers	Shelley	\$ 105,150
Yeo	Elizabeth	\$ 100,865

Nova Scotia Community College

Notes to Statement of Compensation Required Pursuant to the Public Sector Compensation Disclosure Act

Year ended March 31, 2017

1. Basis of accounting:

The statement of employees with compensation in excess of \$100,000 has been prepared in accordance with the financial reporting provisions in section 3 of the Public Sector Compensation Disclosure Act dated December 10, 2010 (the "Act"). The Act includes a definition of compensation in Section 2(b) as follows:

"Compensation" is defined as the total amount or value of all cash and non-cash salary, wages, payments, allowances, bonuses, commissions and perquisites, other than a pension, pursuant to any arrangement, including an employment contract. Compensation includes, without restricting the generality of the foregoing,

- a) all overtime payments, retirement or severance payments, lump-sum payments and vacation payouts;
- b) the value of loan or loan-interest obligations that have been extinguished and of imputed-interest benefits from loans;
- c) long-term incentive plan earnings and payouts;
- d) the value of the benefit derived from vehicles or allowances with respect to vehicles;
- e) the value of the benefit derived from living accommodation provided or any subsidy with respect to living accommodation;
- f) payments made for exceptional benefits not provided to the majority of employees;
- g) payments for memberships in recreational clubs or organizations, and
- h) the value of any other payment or benefit prescribed in the regulations.

Significant interpretations of the financial reporting provisions of the Act include:

An employee is considered to be anyone to whom the Nova Scotia Community College issues a T4 slip and also includes contractors or consultants that are sole proprietors or incorporated individuals.

2. Significant accounting policy:

Compensation:

Compensation is determined in accordance with Section 3 of the Act and is recognized on a cash basis.